

TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE



**FISCAL NOTE**

**SB 1480 – HB 2436**

January 28, 2016

**SUMMARY OF BILL:** Authorizes all local forms of government to use general funds and other solicited funds to rehabilitate or maintain dilapidated or abandoned cemeteries upon a majority vote of the respective legislative body.

**ESTIMATED FISCAL IMPACT:**

**Other Fiscal Impact – This bill could result in permissive shifts of funding currently available for other purposes to the specified purpose of rehabilitating or maintaining a dilapidated or abandoned cemetery. Any net permissive impact to local government is considered not significant.**

Assumptions:

- This bill is only applicable to local government. No fiscal impact to state government.
- Any fiscal impact to local government will be permissive.
- Pursuant to Tenn. Code Ann. § 46-2-107, counties are currently able to use their general fund or other solicited funds to address dilapidated or abandoned cemeteries. The provisions of the bill would expand options currently available to counties to all local forms of government.
- According to the Cemetery Division of Burial Services, approximately 185 cemeteries are registered with Burial Services and thousands more are present in the state. Due to exemption from regulation, the number of dilapidated or abandoned cemeteries is unknown.
- Local governments may permissively shift funding from their general fund or from funds solicited to address distressed cemeteries in lieu of using any such funding for any other purpose.
- The net permissive impact to local governments is estimated to be not significant.

**CERTIFICATION:**

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in blue ink that reads "Krista M. Lee".

Krista M. Lee, Executive Director

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